
STATUTORY INSTRUMENTS

2001 No. 838

The Climate Change Levy (General) Regulations 2001

PART VIII

CONSEQUENTIAL AMENDMENTS

61. In regulation 2(1) of the Distress for Customs and Excise Duties and Other Indirect Taxes Regulations 1997⁽¹⁾ under the meaning given for “relevant tax” insert—

“(f) climate change levy;”

⁽¹⁾ S.I.1997/1431; no relevant amendments.